

Gulick does not teach pre-fabricated panels that have been pre-finished with a veneer. In fact, Gulick teaches the opposite of this. At Col. 3, lines 45-51, Gulick states that “the casket constructed with hardboard can be finished with” a veneer. Clearly, to the extent Gulick can be relied on as teaching a veneer, it teaches a veneer that is applied after the casket is constructed. This significantly complicates fabrication efforts at the time the casket is assembled. Applicant’s unique kit permits a veneer to be applied to individual panels before the casket is assembled, at the time a panel is fabricated, thereby truly minimizes final assembly efforts of the kit.

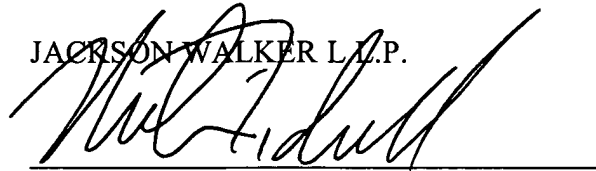
Moreover, Applicant teaches that preferably the veneer is comprised of a material perforated with a multiplicity of pin holes. This is preferable to permit a heating medium to pass through the veneer material to activate the binder/glue. Nothing in Gulick addresses such characteristics of a veneer, nor would the veneer of Gulick have such characteristics since the veneer is applied after the panels are fabricated and casket is assembled.

Claims 20 and 21 ultimately depend from independent Claim 22. Gulick does not teach or suggest each and every element of independent Claim 22, as set forth above. Thus the Examiner’s reliance on Gulick in the rejection of Claims 20 and 21 under 35 U.S.C. 103(a) cannot be sustained. For this reason, the rejection of Claims 20 and 21 under 35 U.S.C. 103(a) should be withdrawn.

For the foregoing reasons, the Examiner is respectfully requested to withdraw all refusals under Gulick and pass the claims to allowance.

Respectfully submitted,

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Date: February 23, 2006


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